



STATE BOARD OF EQUALIZATION

October 4, 1965

Gentlemen:

This is in reply to your letter of September 30.

On September 1, 1965, we informed "P", Auditing Division Supervisor, City of "X", that it was our opinion that sales of ferric sulphate to "X" for the purpose of treating its water supply were exempt sales for resale.

Since this opinion is in conflict with a previous opinion concerning the application of sales tax with respect to sales of ferric sulphate, dated May 21, 1962, the prior opinion is superseded. Inasmuch as the current ruling constitutes correction of a prior erroneous ruling, the current ruling is applicable to periods currently under audit.

Very truly yours,

George A Trigueros
Associate Tax Counsel

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